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DEPARTMENT OF THE ARMY  
Pacific Ocean Division, Corps of Engineers  
Fort Shafter, Hawaii 96858-5440

PODR 37-1-6

CEPOD-RM

Regulation  
No. 37-1-6

31 January 1990

Financial Administration  
SAFEGUARDS FOR PROTECTING PUBLIC FUNDS

1. PURPOSE: To designate responsibility and prescribe policies for safeguarding of public funds.
2. APPLICABILITY: This regulation applies to Headquarters, Pacific Ocean Division (HQ POD), and Honolulu Engineer District (HED). These provisions are applicable to the Finance and Accounting Officer (F&AO) and his/her deputies, assistant to F&AO, mail handlers, Imprest Fund cashiers, and authorized collectors.
3. REFERENCES:
  - a. AR 37-103, Disbursing Operations for Finance and Accounting Offices.
  - b. ER 37-2-10, Accounting and Reporting - Civil Activities.
4. RESPONSIBILITIES: The safeguarding of public funds in the custody of authorized persons remains a personal responsibility of such persons and will be adequately provided for at all times. Protective measures as necessary will be taken for the safeguarding of cash held by authorized persons, particularly after business hours. All negotiable instruments to include checks, money orders, bank drafts must be safeguarded in the same manner as cash. Public funds will not be intermingled with other funds.
5. COLLECTIONS:
  - a. The mail clerk or other designated employee authorized to receive and open mail will identify mail remittances on ENG Form 3313, Remittance Register, prepared in triplicate. The original and one copy, accompanied by the collections and all pertinent documents, will be turned over to the Disbursing Branch, Finance and Accounting Division. Third copy will be returned to mail clerk or authorized collector as acknowledgment of receipt. Registers will be numbered consecutively and identified by fiscal year, e.g., 90-1. All negotiable instruments will be stamped upon receipt with the endorsement "FOR DEPOSIT TO U.S. TREASURY".
    - (1) Mail addressed to the Commander, POD or HED without an attention line will be opened by the mail clerk. Mail containing public funds and also those public funds turned-in to the mail room will be processed by the mail clerk as described above.
    - (2) Mail addressed to the F&AO and easily identified as containing public funds will be delivered without opening to the F&AO or an authorized representative.

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This regulation supersedes PODR 37-1-6, 2 Feb 73.

31 Jan 90

b. Individuals who wish to purchase plans and specification will be requested to make payment to the appropriate authorized collectors, who will issue a receipt as evidence of payment. The collections will be turned in to the Disbursing Branch, Finance and Accounting Division at least weekly or when receipts total \$1,000.00 or more on any given day. The Disbursing Branch will prepare an SF 215, Deposit Ticket, showing the amount of cash and each check separately.

6. SAFE AND DISBURSING CAGE: The F&AO will ensure that the Disbursing Office is provided with a fire-resistant safe, with at least a three-position dial-type combination door lock. The safe should be fire-resistant for a minimum period of two hours. The Disbursing Branch will be provided with separate working space in the Finance and Accounting Division to ensure maximum protection of funds under their control.

7. SAFE COMBINATIONS:


a. Assistants to F&AO's Safe. Only the appointed assistants to F&AO will possess the combination of their safe. The Assistant to F&AO will place the combination to their safe in an envelope appropriately marked so that its unauthorized opening may be easily detected. This envelope will be kept in the Finance and Accounting Officer's safe for safekeeping and used in case of an emergency.

b. Imprest Fund Cashier's Safe. Funds will be kept in a safe as prescribed in paragraph 6 above, securely locked, and only the cashier will have access to the funds. However, when both the Primary Imprest Fund Cashier and the Alternate Cashier are entrusted with funds at the same time and separate safes are not available, separate locked compartments in one safe should be provided. The cashier and alternate cashier will place the combinations in separate sealed envelopes to be kept in the Finance and Accounting Officer's safe for safekeeping and used in case of an emergency.

c. Finance and Accounting Officer's Safe. The combination of the Finance and Accounting Officer's safe will be known to the Finance and Accounting Officer and his/her deputies. It will be placed in an appropriately marked sealed envelope and delivered to the Security Officer for safekeeping and used in case of an emergency.

d. Change of Combinations. The Finance and Accounting Officer will ensure that all safe combinations are changed as prescribed by regulations.

FOR THE COMMANDER:

  
ARLOF D. HEWSON  
Director, Information Management

DISTRIBUTION: (List 89-1)  
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